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	Internal Revenue Code Section 42
	California Tax Credit Allocation Committee Regulations Implementing the Federal and State Low Income Housing Tax Credit Laws California Code of Regulations, Title 4, Division 17, Chapter 1 (Updated Annually)
	Government Code 6250-6270

(Public Records Act)

Blue Book (General Explanation of the Tax Reform Act of 1986)

Appendix 2 Handbooks and Guides

IRS Guide to Form 8823

HUD Handbook 4350.3 Chapter 5
(Income, Assets, and Verification)

HUD Office Numbers for the State of California

Appendix 3 CTCAC Required Forms

2008 Maximum Income Limits

2008 Maximum Rent Limits (post 1989)

2008 Maximum Rent Limits (prior 1990)

Required Forms:

Annual Owner Certification (AOC)
Annual Operating Expense Report (AOE)
Project Ownership Profile (POP)
Project Status Report (PSR)
Tenant Income Certification (TIC)
Tenant Income Certification Questionnaire (TICQ)
Verification of Employment (VOE)
Under \$5,000 Asset Certification
Certification of Zero Income
Child – Spousal Support Self Affidavit
Child – Spousal Support 3rd Party Verification
Student Verification
Student Financial Aid Verification
Marital Separation Status
Single Parent Full-time Student Self-Affidavit

Appendix 4 IRS Revenue Rulings, Notices, and Procedures

IRS Revenue Ruling 1990-60 Recapture Bonds

IRS Revenue Ruling 1990-89 Guidance on Tax Credit Eligibility and
Maximum Combined Annual Income of Unrelated Occupants

IRS Revenue Ruling 1991-38 Answers to Frequently Asked
Questions

IRS Revenue Ruling 1992-61	Manager's Unit
IRS Revenue Ruling 1992-79 and Post-1989 Credit	Building Receiving 1989
IRS Revenue Ruling 1994-57	Change in AMGI
IRS Revenue Ruling 1995-49	Tenant Right of First Refusal
IRS Revenue Ruling 1998-47 Assisted Living	Tax-Exempt Bond Ruling on
IRS Revenue Ruling 2004-82	Eligible Basis and Qualified Basis
IRS Procedure 1994-57	Gross Rent
IRS Procedure 1994-65	Income from Assets Of \$5000 or Less
IRS Procedure 1999-11	Alternative to Surety Bonds
IRS Procedure 2007-54	Relief in Disaster Areas
IRS Notice 1988-91	Definition of a Building
IRS Notice 1988-116	Placement in Service
IRS Notice 1989-6	Utility Allowance: General Public Use
IRS Notice 1994-60	Obsolete Notices
IRS Final Regulations (Carryover Allocations, General Public Use, and Utility Allowances)	(TD 8520)
IRS Final Regulations (Section 42(d)(5) Federal Grants)	(TD 8731)
IRS Final Regulations (Next Available Unit Rule)	(TD 8732)

Appendix 5 Internal Revenue Service Sample Forms

IRS Form 4506 Copy of Tenant's 1040 Filings

IRS Form 8586 Low Income Housing Credit

IRS Form 8609 Low Income Housing Credit Allocation
Certification

IRS Form 8611 Recapture of Low Income Housing Credit

IRS Form 8693 Low Income Housing Credit Disposition
Bond

IRS Form 8823 Low Income Housing Credit Agencies
Report of Noncompliance

Appendix 6 NCSHA Recommended Practices

Appendix 7 Policy Memos

April 2004

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SECTION IX – GLOSSARY